

EXHIBIT B

**Veco TurboDisc
Tentative Findings
10/31/2004**

Risks

Unsupportable balances in the WIP variance account
 Overstatement of Taiwan inventory returns
 Unsupportable balances in the manual inventory adjustment account
 Return to Vendor
 Glove Box used as training tool
 Miscellaneous Taiwan Inventory Returns
 Employee Stock Purchase Plan
 Underaccrual of Sanan Commission
 Underaccrual of stay bonuses
 Warranty Underaccrual
 Receipts Not Vouchered

Recoveries

Understatement of overhead application rate on WIP inventory
 Warranty part recoveries

Net Amount of Risk

	Income Statement Effect 9/30/04	Income Statement Effect 10/31/04	Total
	(1,086,777)	(461,488)	(1,548,265)
	(252,468)	0	(252,468)
	(350,311)	-	(350,311)
	(223,845)	-	(223,845)
	(136,584)	-	(136,584)
	(180,000)	-	(180,000)
	(150,000)	-	(150,000)
	(250,000)	-	(250,000)
	(2,629,985)	(461,488)	(3,091,473)
			(1,000)
	0	0	0
	(2,629,985)	(461,488)	(3,091,473)